

CERTIFICATE OF EXEMPTION FOR GENERAL AVIATION FUEL TAX

(Section 78.555 & 78.62, Wis. Stats.)

Wisconsin Department of Revenue
PO Box 8900
Madison, WI 53708-8900
(608) 266-3223 or 266-0064

Wisconsin law imposes an excise tax of 6¢ per gallon on all general aviation fuel sold, used or distributed in this state except sales to an "air carrier company" as defined in Section 76.02(5a) of the Wisconsin Statutes of fuel delivered to or used by the United States government or one of its agencies. If a fuel purchaser wants to claim an exemption from the 6¢ per gallon general aviation fuel tax, the purchaser must complete this exemption certificate and give it to an aviation fuel supplier licensed by the Wisconsin Department of Revenue. If exempt aviation fuel purchases will be made from more than one supplier, the fuel purchaser must execute a Certificate of Exemption with each supplier in order to be relieved of paying the general aviation fuel tax.

If a Certificate of Exemption is not executed, all sales of general aviation fuel are subject to the general aviation fuel tax. However, a seller who accepts in "good faith" a valid exemption certificate is relieved of any responsibility for collection or payment of the tax upon transactions covered by the certificate.

Suppliers and fuel purchasers **must retain** a copy of the executed Certificate of Exemption in their records. It is NOT necessary to send a copy of the certificate to the department.

Purchasers should check the box below indicating if this certificate applies to a single exempt purchase from a supplier or if the purchaser anticipates making several exempt purchases of aviation fuel from a supplier.

☐ **Single** Exempt Purchase of Aviation Fuel.

☐ **Continuous** Exempt Purchase of Aviation Fuel. A "continuous" certificate remains in effect until revoked by the department, or the purchaser ceases operating or cancels the certificate.

The undersigned purchaser claims tax exemption on the purchase of general aviation fuel from the supplier named below.

Name of Purchaser (print or type)	Federal Employer ID No. (FEIN) _____ AND Social Security No. (if you are a sole proprietor) _____
Business Address (street, or rural route and box number)	City _____ State _____ Zip Code _____
Purchasers must indicate below the nature of the exempt fuel purchase(s).	
<input type="checkbox"/> Purchaser is an "air carrier company" engaged in the business of transporting persons or property for hire on regularly scheduled flights . Purchaser files an air carrier annual report (AC-001), due May 1 each year, with the department as required under section 76.04 of the Wisconsin Statutes.	
<input type="checkbox"/> Purchaser is another general aviation fuel licensee registered with the Department of Revenue.	
Signature of Purchaser	Title _____ Business Telephone () _____ Date Signed _____

Name of Supplier (print or type)	Address of Supplier _____
Signature of Supplier	Date Signed _____

ADDITIONAL FORMS AND ASSISTANCE

If you need additional exemption forms, or have any questions regarding this exemption certificate, its tax consequences or any other aspects of the general aviation fuel tax law, contact us at:

Phone: (608) 266-3223 or 266-0064
Fax: (608) 261-7049
E-mail: excise@dor.state.wi.us